

**2005 DRAFTING REQUEST**

**Bill**

Received: 11/15/2004

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Mark Pettis (608) 267-2365

By/Representing: kimberly

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Property - other

Extra Copies:

Submit via email: YES

Requester's email: Rep.Pettis@legis.state.wi.us

Carbon copy (CC:) to: joseph.kreye@legis.state.wi.us

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Payment of personal property taxes

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**Instructions:**

See Attached

---

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 11/15/2004	lkunkel 12/02/2004 lkunkel 12/03/2004		_____			S&L
/1	jkreye 01/05/2005	lkunkel 01/05/2005	rschluet 12/06/2004	_____	sbasford 12/06/2004		S&L
/2			chaugen 01/05/2005	_____	lnorthro 01/05/2005	mbarman 01/21/2005	

Vers.    Drafted    Reviewed    Typed    Proofed    Submitted    Jacketed    Required

FE Sent For: *at intro 1/26*

<END>

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/2			chaugen 01/05/2005	_____ _____	lnorthro 01/05/2005		

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/?	jkreye 11/15/2004	lkunkel 12/02/2004 lkunkel 12/03/2004					S&L
/1			rschluet 12/06/2004		sbasford 12/06/2004		

FE Sent For:

12/16/05

Ch 1-5  
pell

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/?	jkreye	/1 lmk 12/2					
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FE Sent For:

**<END>**

**Kreye, Joseph**

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**From:** Liedl, Kimberly  
**Sent:** Thursday, November 11, 2004 4:11 PM  
**To:** Kreye, Joseph  
**Subject:** Pettis redraft request

Hi, Rep. Pettis would like to have a bill that you drafted for us, AB 146, redrafted for next session. If you have any questions, please feel free to contact our office.

Thanks for your help,  
Kimber  
Rep. Mark Pettis' office

2003 - 2004 LEGISLATURE

LRB-1545/1

JK:kjf:ff

lmtk

## 2003 ASSEMBLY BILL 146

in 11-15-04

D-N

March 13, 2003 - Introduced by Representatives PETTIS, MUSSER, ALBERS, A. WILLIAMS and SERATTI, cosponsored by Senator STEPP. Referred to Committee on Ways and Means.

LPS: PLS PWF

- 1 AN ACT *to repeal* 74.11 (4), 74.11 (11) (b) and 74.12 (6); and *to amend* 74.11 (2)
- 2 (intro.), 74.11 (5), 74.11 (7), 74.11 (8), 74.11 (10) (a), 74.11 (11) (a), 74.12 (1) (a),
- 3 74.12 (6m), 74.12 (7), 74.12 (8) and 74.12 (9) (a) of the statutes; **relating to:** the
- 4 payment of personal property taxes.✓

### *Analysis by the Legislative Reference Bureau*

Under current law, taxes on real property must be paid either in full on or before January 31 or in two equal installments, with the first installment due on or before January 31, and the second installment due on or before July 31.✓ The governing body of a taxation district may also enact an ordinance that allows the payment of taxes on real property in three or more installments.✓ Under current law, taxes on personal property must be paid in full on or before January 31.✓

Under this bill, taxes on personal property must be paid either in full on or before January 31 or in two equal installments, with the first installment due on or before January 31, and the second installment due on or before July 31.✓ Under the bill, the governing body of a taxation district may also enact an ordinance that allows the payment of taxes on personal property in three or more installments.✓

✓ For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***



## ASSEMBLY BILL 146

## SECTION 1

1       **SECTION 1.** 74.11 (2) (intro.) of the statutes is amended to read:

2       **74.11 (2) REAL PROPERTY, PERSONAL PROPERTY, AND LEASED IMPROVEMENT TAXES.**  
3       (intro.) All taxes on real property, on personal property, and on improvements on  
4       leased land shall be paid in one of the following ways:

5       **SECTION 2.** 74.11 (4) of the statutes is repealed.

6       **SECTION 3.** 74.11 (5) of the statutes is amended to read:

7       **74.11 (5) WHEN NO INSTALLMENTS.** If the total real property tax levied on a parcel  
8       of property is less than \$100, or if the total personal property tax levied on an item  
9       of personal property is less than \$100, or if the total property tax levied on an  
10      improvement on leased land is less than \$100, it shall be paid in full on or before  
11      January 31.

12      **SECTION 4.** 74.11 (7) of the statutes is amended to read:

13      **74.11 (7) DELINQUENT FIRST INSTALLMENT.** If the first installment of taxes ~~on real~~  
14      ~~property or improvements on leased land~~ under sub. (2) (b) is not paid on or before  
15      January 31, the entire amount of the taxes remaining unpaid is delinquent as of  
16      February 1.

17      **SECTION 5.** 74.11 (8) of the statutes is amended to read:

18      **74.11 (8) DELINQUENT 2ND INSTALLMENT.** If the 2nd installment of taxes ~~on real~~  
19      ~~property or improvements on leased land~~ under sub. (2) (b) is not paid on or before  
20      July 31, the entire amount of the taxes remaining unpaid is delinquent as of August  
21      1 and interest and penalties are due under sub. (11).

22      **SECTION 6.** 74.11 (10) (a) of the statutes is amended to read:

23      **74.11 (10) (a)** If all special assessments, special charges, and special taxes ~~and~~  
24      ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full on or before the

## ASSEMBLY BILL 146

## SECTION 6

1 due date, the amounts unpaid are delinquent as of the day after the due date of the  
2 first installment or of the lump-sum payment.

3 **SECTION 7.** 74.11 (11) (a) of the statutes is amended to read:

4 74.11 (11) (a) All real property taxes, personal property taxes, special charges,  
5 and special taxes that become delinquent shall be paid, together with interest and  
6 penalties charged from the preceding February 1, to the county treasurer. All special  
7 assessments that become delinquent shall be paid, together with interest and  
8 penalties charged from the day after the due date of the first installment or of the  
9 lump-sum payment.

10 **SECTION 8.** 74.11 (11) (b) of the statutes is repealed.

11 **SECTION 9.** 74.12 (1) (a) of the statutes is amended to read:

12 74.12 (1) (a) The governing body of any taxation district, except a taxation  
13 district under s. 74.87, may, by ordinance, authorize the payment of taxes on real  
14 property ~~and, personal property~~, improvements on leased land ~~or, special~~  
15 assessments, ~~or both these~~ all such taxes and assessments in 3 or more installments.  
16 An ordinance enacted under this paragraph, or any repeal of, or amendment to, such  
17 an ordinance applies to the collections of a calendar year only if it is enacted on or  
18 before August 15 of the preceding calendar year.

19 **SECTION 10.** 74.12 (6) of the statutes is repealed.

20 **SECTION 11.** 74.12 (6m) of the statutes is amended to read:

21 74.12 (6m) WHEN NO INSTALLMENTS. If the total real property tax is less than  
22 \$100, or if the total personal property tax levied on an item of personal property is  
23 less than \$100, or if the total property tax levied on an improvement on leased land  
24 is less than \$100, it shall be paid in full on or before January 31.

25 **SECTION 12.** 74.12 (7) of the statutes is amended to read:

**ASSEMBLY BILL 146**

## SECTION 12

74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real property taxes, personal property taxes ~~on improvements on leased land~~ or special assessments to which an installment option pertains is not paid on or before January 31, the entire amount of the remaining unpaid taxes or special assessments to which an installment option pertains on that parcel is delinquent as of February 1.

**SECTION 13.** 74.12 (8) of the statutes is amended to read:

74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any subsequent installment payment of real property taxes, personal property taxes ~~on improvements on leased land~~ or special assessments to which an installment option pertains is not paid by the due date specified in the ordinance, the entire amount of the remaining unpaid taxes or special assessments to which an installment option pertains on that parcel is delinquent as of the first day of the month after the payment is due and interest and penalties are due under sub. (10).

**SECTION 14.** 74.12 (9) (a) of the statutes is amended to read:

74.12 **(9)** (a) If all special assessments to which an installment option does not pertain, special charges, and special taxes and personal property taxes that are due under sub. (5) ~~or (6)~~ are not paid in full on or before January 31, the amounts unpaid are delinquent as of February 1.

**SECTION 15. Initial applicability.**

(1) This act first applies to the property tax assessments as of January 1, 2003.

(END)

INSERT  
4-20

 $d-h\nu$

Insert  
4-20

**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2003 ASSEMBLY BILL 146**

August 6, 2003 - Offered by COMMITTEE ON WAYS AND MEANS.

1 AN ACT *to repeal* 74.11 (4), 74.11 (11) (b) and 74.12 (6); *to renumber* 74.29; *to*  
2 *amend* 74.11 (2) (intro.), 74.11 (5), 74.11 (6) (a), 74.11 (7), 74.11 (8), 74.11 (10)  
3 (a), 74.11 (11) (a), 74.12 (1) (a), 74.12 (6m), 74.12 (7), 74.12 (8), 74.12 (9) (a) and  
4 74.25 (1) (b) 1.; and *to create* 74.29 (2) of the statutes; **relating to:** the payment  
5 of personal property taxes.

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

6 SECTION 1. 74.11 (2) (intro.) of the statutes is amended to read:

7 74.11 (2) REAL PROPERTY, PERSONAL PROPERTY, AND LEASED IMPROVEMENT TAXES.  
8 (intro.) All taxes on real property, on personal property, and on improvements on  
9 leased land shall be paid in one of the following ways:

10 SECTION 2. 74.11 (4) of the statutes is repealed. ✓

11 SECTION 3. 74.11 (5) of the statutes is amended to read:

74.11 (5) WHEN NO INSTALLMENTS. If the total real property tax levied on a parcel of property is less than \$100, or if the total personal property tax levied on an item of personal property is less than \$100. or if the total property tax levied on an improvement on leased land is less than \$100, it shall be paid in full on or before January 31.

SECTION 4. 74.11 (6) (a) of the statutes is amended to read:

74.11 (6) (a) Payments made on or before January 31, installment payments of personal property taxes. and payments of taxes on improvements on leased land that are assessed as personal property shall be made to the taxation district treasurer.

SECTION 5. 74.11 (7) of the statutes is amended to read:

74.11 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of taxes ~~on real property or improvements on leased land~~ under sub. (2) (b) is not paid on or before January 31, the entire amount of the taxes remaining unpaid is delinquent as of February 1.

SECTION 6. 74.11 (8) of the statutes is amended to read:

74.11 (8) DELINQUENT 2ND INSTALLMENT. If the 2nd installment of taxes ~~on real property or improvements on leased land~~ under sub. (2) (b) is not paid on or before July 31, the entire amount of the taxes remaining unpaid is delinquent as of August 1 and interest and penalties are due under sub. (11).

SECTION 7. 74.11 (10) (a) of the statutes is amended to read:

74.11 (10) (a) If all special assessments, special charges, and special taxes and ~~personal property taxes~~ due under sub. (3) ~~or (4)~~ are not paid in full on or before the due date, the amounts unpaid are delinquent as of the day after the due date of the first installment or of the lump-sum payment.

1           **SECTION 8.** 74.11 (11) (a) of the statutes is amended to read:

2           74.11 (11) (a) All real property taxes, personal property taxes, special charges,  
3           and special taxes that become delinquent shall be paid, together with interest and  
4           penalties charged from the preceding February 1, to the county treasurer. All special  
5           assessments that become delinquent shall be paid, together with interest and  
6           penalties charged from the day after the due date of the first installment or of the  
7           lump-sum payment.

8           **SECTION 9.** 74.11 (11) (b) of the statutes is repealed.

9           **SECTION 10.** 74.12 (1) (a) of the statutes is amended to read:

10          74.12 (1) (a) The governing body of any taxation district, except a taxation  
11          district under s. 74.87, may, by ordinance, authorize the payment of taxes on real  
12          property ~~and~~, personal property, improvements on leased land ~~or~~, special  
13          assessments, ~~or both these~~ all such taxes and assessments in 3 or more installments.  
14          An ordinance enacted under this paragraph, or any repeal of, or amendment to, such  
15          an ordinance applies to the collections of a calendar year only if it is enacted on or  
16          before August 15 of the preceding calendar year.

17          **SECTION 11.** 74.12 (6) of the statutes is repealed.

18          **SECTION 12.** 74.12 (6m) of the statutes is amended to read:

19          74.12 (6m) WHEN NO INSTALLMENTS. If the total real property tax is less than  
20          \$100, or if the total personal property tax levied on an item of personal property is  
21          less than \$100, or if the total property tax levied on an improvement on leased land  
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23          **SECTION 13.** 74.12 (7) of the statutes is amended to read:

24          74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real  
25          property taxes, personal property taxes ~~on improvements on leased land~~ or special

1 assessments to which an installment option pertains is not paid on or before January  
2 31, the entire amount of the remaining unpaid taxes or special assessments to which  
3 an installment option pertains on that parcel is delinquent as of February 1. ✓

4 **SECTION 14.** 74.12 (8) ✓ of the statutes is amended to read:

5 74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any  
6 subsequent installment payment of real property taxes, personal property taxes on  
7 ~~improvements on leased land~~ or special assessments to which an installment option  
8 pertains is not paid by the due date specified in the ordinance, the entire amount of  
9 the remaining unpaid taxes or special assessments to which an installment option  
10 pertains on that parcel is delinquent as of the first day of the month after the  
11 payment is due and interest and penalties are due under sub. (10).

12 **SECTION 15.** 74.12 (9) (a) ✓ of the statutes is amended to read:

13 74.12 (9) (a) If all special assessments to which an installment option does not  
14 pertain, special charges, ✓ and special taxes and personal property taxes ✓ that are due  
15 under sub. (5) or (6) are not paid in full on or before January 31, the amounts unpaid  
16 are delinquent as of February 1.

17 **SECTION 16.** 74.25 (1) (b) 1. ✓ of the statutes is amended to read:

18 74.25 (1) (b) 1. Pay in full to each taxing jurisdiction within the district all  
19 personal property taxes included in the tax roll which have not previously ✓ been paid  
20 to, or retained by, ✓ that taxing jurisdiction ✓ the taxation district through the last day  
21 of the preceding month, ✓ except that the treasurer shall pay the state's proportionate  
22 share to the county. As part of that distribution, the taxation district treasurer shall  
23 allocate to each tax incremental district within the taxation district its proportionate  
24 share of personal property taxes.

25 **SECTION 17.** 74.29 ✓ of the statutes is renumbered 74.29 (1).

1           **SECTION 18.** 74.29 (2) of the statutes is created to read:

2           74.29 (2) On or before August 20, the taxation district treasurer shall pay in  
3           full to the proper treasurer all personal property taxes included in the tax roll which  
4           have not previously been paid to, or retained by, the proper treasurer. ✓

5           **SECTION 19. Initial applicability.** ✓

6           (1) This act first applies to the property tax assessments as of January 1, 2003. ✓

7

(END)

2005

end of insert 4-20



08/11/04  
jk lmk

Pettis:

Representative Pettis:

review this draft

that it ensure ~~that~~

Please review this draft carefully to ensure that it  
is consistent with your intent. This draft is identical  
is consistent with your intent. This draft is identical

as amended by

to 2003 assembly bill 146, as amended by assembly

substitute amendment 10

vk

that this draft first applies to  
, except that this draft first applies to  
tax assessments as of January 1, 2005  
property tax assessments as of January 1, 2005

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

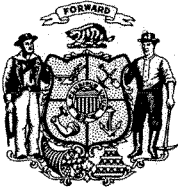
LRB-0811/1dn  
JK:lmk:rs

December 6, 2004

Representative Pettis:

Please review this draft carefully to ensure that it is consistent with your intent. This draft is identical to 2003 Assembly Bill 146, as amended by Assemble Substitute Amendment 1, except that this draft first applies to property tax assessments as of January 1, 2005.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: joseph.kreye@legis.state.wi.us



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRB-0811/1

JK:lmk:rs

Keep

Print R

2005 BILL

in 1-5-05  
Today

ReGen

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2 *amend* 74.11 (2) (intro.), 74.11 (5), 74.11 (6) (a), 74.11 (7), 74.11 (8), 74.11 (10)  
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***Analysis by the Legislative Reference Bureau***

Under current law, taxes on real property must be paid either in full on or before January 31 or in two equal installments, with the first installment due on or before January 31, and the second installment due on or before July 31. The governing body of a taxation district may also enact an ordinance that allows the payment of taxes on real property in three or more installments. Under current law, taxes on personal property must be paid in full on or before January 31.

Under this bill, taxes on personal property must be paid either in full on or before January 31 or in two equal installments, with the first installment due on or before January 31, and the second installment due on or before July 31. Under the bill, the governing body of a taxation district may also enact an ordinance that allows the payment of taxes on personal property in three or more installments.

**BILL**

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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7       74.11 (5) WHEN NO INSTALLMENTS. If the total real property tax levied on a parcel  
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18       74.11 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of taxes ~~on real~~  
19 ~~property or improvements on leased land~~ under sub. (2) (b) is not paid on or before  
20 January 31, the entire amount of the taxes remaining unpaid is delinquent as of  
21 February 1.

**BILL**

1           **SECTION 6.** 74.11 (8) of the statutes is amended to read:

2           74.11 (8) DELINQUENT 2ND INSTALLMENT. If the 2nd installment of taxes ~~on real~~  
3 ~~property or improvements on leased land~~ under sub. (2) (b) is not paid on or before  
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23 ~~assessments, or both these~~ all such taxes and assessments in 3 or more installments.  
24 An ordinance enacted under this paragraph, or any repeal of, or amendment to, such

**BILL****SECTION 10**

1 an ordinance applies to the collections of a calendar year only if it is enacted on or  
2 before August 15 of the preceding calendar year.

3 **SECTION 11.** 74.12 (6) of the statutes is repealed.

4 **SECTION 12.** 74.12 (6m) of the statutes is amended to read:

5 74.12 (6m) WHEN NO INSTALLMENTS. If the total real property tax is less than  
6 \$100, or if the total personal property tax levied on an item of personal property is  
7 less than \$100, or if the total property tax levied on an improvement on leased land  
8 is less than \$100, it shall be paid in full on or before January 31.

9 **SECTION 13.** 74.12 (7) of the statutes is amended to read:

10 74.12 (7) DELINQUENT FIRST INSTALLMENT. If the first installment of real  
11 property taxes, personal property taxes ~~on improvements on leased land~~, or special  
12 assessments to which an installment option pertains is not paid on or before January  
13 31, the entire amount of the remaining unpaid taxes or special assessments to which  
14 an installment option pertains on that parcel is delinquent as of February 1.

15 **SECTION 14.** 74.12 (8) of the statutes is amended to read:

16 74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any  
17 subsequent installment payment of real property taxes, personal property taxes ~~on~~  
18 ~~improvements on leased land~~, or special assessments to which an installment option  
19 pertains is not paid by the due date specified in the ordinance, the entire amount of  
20 the remaining unpaid taxes or special assessments to which an installment option  
21 pertains on that parcel is delinquent as of the first day of the month after the  
22 payment is due and interest and penalties are due under sub. (10).

23 **SECTION 15.** 74.12 (9) (a) of the statutes is amended to read:

24 74.12 (9) (a) If all special assessments to which an installment option does not  
25 pertain, special charges, and special taxes ~~and personal property taxes~~ that are due

**BILL**

1 under sub. (5) ~~or (6)~~ are not paid in full on or before January 31, the amounts unpaid  
2 are delinquent as of February 1.

3 **SECTION 16.** 74.25 (1) (b) 1. of the statutes is amended to read:

4 74.25 (1) (b) 1. Pay in full to each taxing jurisdiction within the district all  
5 personal property taxes included in the tax roll which have ~~not previously~~ been paid  
6 to, or retained by, ~~that taxing jurisdiction~~ the taxation district through the last day  
7 of the preceding month, except that the treasurer shall pay the state's proportionate  
8 share to the county. As part of that distribution, the taxation district treasurer shall  
9 allocate to each tax incremental district within the taxation district its proportionate  
10 share of personal property taxes.

11 **SECTION 17.** 74.29 of the statutes is renumbered 74.29 (1).

12 **SECTION 18.** 74.29 (2) of the statutes is created to read:

13 74.29 (2) On or before August 20, the taxation district treasurer shall pay in  
14 full to the proper treasurer all personal property taxes included in the tax roll which  
15 have not previously been paid to, or retained by, the proper treasurer.

16 **SECTION 19. Initial applicability.**

17 (1) This act first applies to the property tax assessments as of January 1, 2005.

18 (END)

2006 ✓

**Barman, Mike**

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**From:** Liedl, Kimberly  
**Sent:** Friday, January 21, 2005 2:55 PM  
**To:** LRB.Legal  
**Subject:** Draft review: LRB 05-0811/1 Topic: Payment of personal property taxes

It has been requested by <Liedl, Kimberly> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB 05-0811/1 Topic: Payment of personal property taxes